

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 215 Section 215.100 Informal Conference Board</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 215  
INFORMAL CONFERENCE BOARD**

**Section 215.100 Informal Conference Board**

The Director of Revenue shall establish an Informal Conference Board (ICB) for the purpose of reviewing proposed adjustments to tax returns generated by auditors of the Department of Revenue's Audit Bureau prior to the issuance of a Notice of Tax Liability, Notice of Deficiency or Notice of Claim Denial. The ICB shall have the authority to recommend an appropriate resolution to any such matter when, following a review, circumstances warrant such action. This informal review process affords taxpayers an opportunity to resolve disagreements with the Department after a liability, deficiency, or claim denial has been proposed, but before commencement of the formal protest and administrative hearing process. It is the goal of the Informal Conference Board to ensure that the Department's proposed audit adjustments that are disputed by the taxpayer are correct and to resolve disputes with taxpayers concerning their tax liability at the earliest opportunity possible in the administrative process. The ICB will liberally exercise its discretion in all areas provided for in this Part with this goal in mind.

(Source: Amended at 31 Ill. Reg. 8535, effective June 1, 2007)